

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION NO. 20 OF 1996

For Approval of Signature :

Hon'ble MR. JUSTICE B.C. PATEL and
MR. JUSTICE S.M. SONI

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1. Whether Reporters of Local Papers may be allowed to see the judgments ?
 2. To be referred to the Report or not ?
 3. Whether Their Lordships wish to see the fair copy of the judgment ?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any Order made thereunder ?
 5. Whether it is to be circulated to the Civil Judge?

Sakar Patel Vibhag Jungle Kamdar
Sahakari Mandli Ltd., Waghai. : Petitioner

VERSUS

Commissioner of Income-tax,
Vadodara : Respondent

Appearance :

Mr K.H. Kaji, Advocate for the Petitioner.
Mr M.J. Thakore, Counsel for the Respondent.

Coram : B.C. Patel & S.M. Soni, JJ.
Date of Decision : 20.06.1996

Oral Judgment : (Per B.C. Patel, J.)

Heard learned counsels M/s Kaji and Thakore.

2. This application is preferred under Section 256

(2) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") as the Income-tax Tribunal by its order dated 24.7.1995 has rejected the petitioner's application for reference of certain questions to this Court under Section 256 (1) of the Act.

3. It is pointed out that in Reference Application No. 581/Ahd/1994 for the Assessment Year 1986-87, on identical circumstances, the Tribunal has referred the questions similar to question No. 1 which is raised in the present application. Mr Thakore fairly stated that in view of this, it is just and proper to grant the application.

4. Under the circumstances, the Tribunal is directed to state the case and refer the following question to this Court:-

"Whether in the facts and circumstances of the case, the Tribunal was right in law in holding that the assessee Society was not entitled to exemption u/s. 80 P(2)(a)(vi) of the I.T. Act, 1961 ?"

5. This application stands allowed accordingly and Rule is made absolute with no order as to costs.

ssm./